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Write down the sales volume. 7 CENTURY 21 © Thomson/South-Western 7 LESSONS 10-1 TOTAL, PROVE, AND REIGNING A JOURNAL SALE page 274 8 CENTURIES 21 ACCOUNTING © Thomson/South-Western 8 LESSON 10-1 TERMS SALES SALES sales sales customer page 275 9 CENTURY 21 ACCOUNTING © Thomson/South-LESS WesternON 10-2 Journalizing Re Cash Receipts Using Journal Cash Receipts 10 CENTURIES 21 ACCOUNTING © Thomson/South-Western 10 LESSONS 10-2 SALES TRANSACTIONS PROCESSING PAGE 277 UPC (Universal Product Code) Receipts Cash Register Receipts Cash Point-of-Sale (POS) (POS) (POS) continued on the next slide of THEDE) 11 CENTURY 21 ACCOUNTING © Thomson/South-Western 11 LESSONS 10-2 PAGE PROCESSING SALES TRANSACTIONS 277 Terminal Summary Group Reports (continued from the previous slide) 12 CENTURY 21 ACCOUNTING © Thomson/South-South Western 12 LESSONS 10-2 CASH RECEIPTS JOURNAL PAGE 278 13 CENTURY 21 ACCOUNTING © Thomson/South-Western 13 LESSONS 10-2 CASH AND SALES CREDIT CARDS 1 2 3 4 56 pages 279 November 4. Recorded cash and credit card sales, \$5,460.00, plus sales tax, \$327.60; total, \$5,787.60. Summary of Terminal 34. 1. Write a date. 2. Place a check mark in the Account Title column. 3. Write the terminal summary document number. 4. Place a check mark in the Post column. Ref. 5. Write down the sales volume. 6. Write down the sales tax amount. 7. Write the cash amount. 7 14 CENTURY 21 ACCOUNTING © Thomson/South-Western 14 LESSONS 10-2 CASH RECEIPTS ON ACCOUNT 12345 pages 280 November 6. Receive cash from Country Crafters, \$2,162.40, covering the S69. Receipt No. 90. 1. Write a date. 2. Write the customer name. 3. Write the receipt number. 4. Write the credit amount. 5. Write down the debit amount. 15 CENTURY 21 ACCOUNTING © Thomson/South-Western 15 LESSONS 10-2 JOURNALIZING CASH RECEIPTS ON ACCOUNTS WITH SALES DISCOUNT 123456 pages 282 November 7. Receiving cash in an account from Cumberland Center, \$1,176.00, includes Sales Invoice No. 74 for \$1,200.00, less 2% discount, \$24.00. Receipt No. 91. 4. Write an invoice Date. 2. Write 2. Write Name. 3. Write the receipt number. 5. Write down the sales discount amount. 6. Write debit to cash. 16 CENTURY 21 © thomson/South-Western 16 LESSONS 10-2 TOTAL, PROVE, AND REIGNING CASH RECEIPTS JOURNAL 283 page 17 CENTURY 21 ACCOUNTING © Thomson/South-Western 17 LESSONS 10-2 TERMS CASH point sales point credit card-of-year sale-sale (POS) reports a summary group of terminals that threw cash receipts on the business sales discount of 284 18 CENTURIES 21 CENTURIES © Thomson/South-Western LESSON 10-3 Recording Transactions Using General Journal 19 CENTURY 21 ACCOUNTING © Thomson/South-Western 19 LESSONS 10-3 CREDIT MEMORANDUM FOR SALES RETURNS AND ALLOWANCE PAGE 285 20TH CENTURY © Thomson/South-Western 20 LESSONS 10-3 JOURNALIZING RETURNS SALES AND ALLOWANCE 1 Granted credit to Village Crafts for returned goods, \$58.50, plus sales tax, \$3.51, from S160; total, \$62.01. Credit Memorandum No. 41. 7 8 9 5 1. Write down date. 6. Write down the sales tax amount. 2. Write Back On Sales and Allowances. 7. Write an account to be credited. 3. Write CM and credit memorandum number. 8. Draw a bug line in the Post column. Ref. 4. Write down total sales returns. 9. Write the number of accounts to be received. 5. Write Sales Tax Payable. 21 CENTURY 21 ACCOUNTING © Thomson/ South-Western 21 LESSONS 10-3 SALES REVIEW SALES return sales of credit allowance memorandum page 287 11th edition of Claudia Bienias Gilbertson, Mark... 10th edition of Claudia Bienias Gilbertson, Mark... 11th edition of Claudia Bienias Gilbertson, Mark... 10th edition of Claudia Bienias Gilbertson, Daniel... 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